

Clarity on E-Way Bill

Government has received various representations from Association of Exporters as well as Corporate Bodies seeking clarity on e-way bill regarding movement of goods from dry-ports to sea ports and from SEZs within the zone. Some of the queries regarding applicability of e-way bill provisions are as below:

- i. Exemption for export consignments during custom bonded movement from one airport to another;
- ii. Movement from SEZ/FTWZ (Free Trade Warehousing Zone) to port and vice versa;
- iii. Parity in movement of export cargo with import cargo.

To clarify this issue the Central Goods and Services tax Rules, 2017 (CGST Rules) have been amended vide notification No. 12/2018-Central Tax dated 07.03.2018. As per sub-clauses (c) and (h) of sub-rule (14) of rule 138 of the CGST Rules, no e-way bill is required to be generated where the goods are being transported:

- i. from the customs port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs;
- ii. under customs bond from an inland container depot or a container freight station to a customs port, airport, air cargo complex and land customs station, or from one customs station or customs port to another customs station or customs port;
- iii. under customs supervision or under customs seal.

This was stated by Shri Shiv Pratap Shukla, Minister of State for Finance in written reply to a question in Rajya Sabha.